

### **SENIOR MINERALS AUDITOR**

**DEFINITION:** Under general direction, performs professional audit work of considerable difficulty involving the full scope of auditing and examining financial reports and records of oil, gas, coal and mineral companies having lease/contractual agreements with the Navajo Nation; determines compliance with lease agreements entered with the Nation; performs related work as assigned.

**ESSENTIAL FUNCTIONS:** This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

**TASKS:**

Plans, performs and reports on a variety of audit assignments that are in connection with lease agreements and contract activities between mineral companies and the Nation; examines and appraises financial records that reflect the financial reporting of the oil, gas, coal and mineral royalty payments to the Nation; audits industry accounts and their affiliated or related mining companies; arranges meetings with company officials and accountants to discuss areas of audit coverage, accounting practice and preliminary audit findings.

Assures compliance with applicable laws, accounting principles, regulations and contract provisions pertaining to the more complex valuation of minerals; researches and analyzes information on pertinent laws and product valuation criteria pertaining to royalty payments; develops advisory report of audit findings, conclusions and recommendations; explains controversial findings and provides technical support and assistance to team members; resolves technical accounting matters; certifies the accuracy and completeness of gas plant and crude oil run statements; determines correct royalty liability; advises companies of audit findings and their administrative appeal rights.

**KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:**

Significant knowledge of principles, theories, techniques and practices of accounting, auditing and management.

Significant knowledge of audit plans, procedures and techniques to acquire and analyze data covering a variety of royalty accounting practices.

Knowledge of auditing procedures and legislation controlling the industry audited.

Skill in operating and developing computer databases and spreadsheet files.

Skill in analyzing financial systems, and controls.

Skill in technical writing.

Skill in effectively communicating technical concepts orally and in writing.

Skill in establishing and maintaining effective working relationships.

**PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT:** Work involves a minimum of physical effort in an office setting.

**MINIMUM QUALIFICATIONS:**

- A Bachelor's degree in Accounting, Business Administration or a closely related field which includes twenty-four (24) college credit hours in accounting or auditing; and five (5) years auditing experience.

**PREFERRED QUALIFICATIONS:**

- Five (5) years minerals valuation experience.

THE NAVAJO NATION

Class Code: 1662  
Financial Management and Control Series  
Internal Auditing Group  
Overtime Code: Exempt  
Pay Grade: 67

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**SPECIAL REQUIREMENTS:**

- Incumbents in this classification must meet qualification standards and must perform duties in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Incumbents must meet the qualifications set forth under the General Audit Standards of the Cooperative Agreement.

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.